

# Sales Tax Holiday Alphabetical Directory

Tennessee Code Annotated Section 67-6-393

**Note: No items used in trade or business are exempt under these provisions.**

• Web site: [www.Tennessee.gov/revenue](http://www.Tennessee.gov/revenue) or [www.tntaxholiday.com](http://www.tntaxholiday.com)

• E-mail: [salestax.holiday@state.tn.us](mailto:salestax.holiday@state.tn.us)

• Telephone: (800) 342-1003 8 a.m. - 5 p.m., CST, Monday through Friday

**Special Telephone Hours:** August 4, 2007 - 8:00-4:30, CST and August 5, 2007 - 10:00-4:00, CST

Issue	Exempt	Taxable	Other Information
Aerobic clothing	X		
Antique clothing (for wear)	X		
Aprons/Clothing shields	X		
Athletic socks	X		
Baby clothes	X		
Baby diapers	X		
Back Orders			Exemption exists if the customer orders an exempt item with the expectation that its delivery not be delayed. Subsequent delay by the shipper due to backlogs or backorder still allow the purchase to remain exempt.
Backpacks	X		
Bandanas	X		
Bathing suits	X		
Belt Buckles		X	Belt buckles sold separately are not exempt.
Belts	X		
Belts, tool		X	
Bibs	X		
Binders	X		School supply
Blackboard Chalk	X		School supply
Blouses	X		
Book Bags	X		School supply
Boots, general purpose (winter, dress, cowboy, hiking)	X		
Boots, ski		X	
Bow Ties	X		
Bowling Shirts	X		
Bras	X		
Breathing Masks		X	
Bridal Apparel	X		
Bridal Gowns and Bridal Veils	X		
Briefcases		X	
Calculators	X		School supply
Camp Clothing	X		
Caps	X		
Cellophane Tape	X		School supply
Chalk	X		School supply
Chef Uniforms		X	

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Issue	Exempt	Taxable	Other Information
Choir and Altar Clothing	x		
Clay	x		School art supplies are exempt per legislation passed in 2007.
Clerical Vestments	x		
Clothing	x		Exempt if \$100 or less per item.
Clothing Accessories or Equipment		x	Incidental items worn on the person or in conjunction with clothing.
Clothing, definition			All human wearing apparel suitable for general use.
Coats	x		
Compact Disks		x	Computer storage media
Compasses	x		School supply
Composition Books	x		School supply
Computer Software		x	Basic computer software purchased with a bundled system is exempt. Individually purchased software and upgraded software purchased with a bundled system is taxable.
Computer Storage Media		x	Computer storage media (diskettes, compact disks), handheld electronic schedulers, personal digital assistants (PDAs), computer printers, and printer supplies (printer paper, printer ink).
Computers	x		Exempt if \$1500 or less. Includes CPU and other bundled components such as speakers, monitor, keyboard, mouse, cables, and basic software.
Corsets and Corset Laces	x		
Cosmetics		x	
Costumes, including novelty children's costumes		x	
Coupons			Coupons that reduce the sales price are treated as a discount unless the seller is reimbursed for the coupon by a third-party. If a discount applies to the total purchase price and the purchase has both taxable and exempt merchandise, the discount must be allocated based on the taxable portion versus the total sales price.
Coveralls	x		
Cowboy Boots	x		
Crayons	x		School supply

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Issue	Exempt	Taxable	Other Information
Delivery Charges			Delivery charges, including shipping, handling, and service charges are part of the sales price. If all items are exempt and individually under the threshold, the charges do not have to be added. When shipments include items that are taxable and exempt in the same shipment, the delivery charges must be allocated by % of the sales price or by weight.
Diapers - (adult and baby, cloth or disposable)	x		
Discounts			A discount by the seller reduces the sales price of the property and the discounted price determines whether the sales price is within a sales tax holiday price threshold. If a discount applies to the total purchase price and the purchase has both taxable and exempt merchandise, the discount must be allocated based on the taxable portion versus the total sales price.
Diskettes		x	Computer storage media
Dress Gloves and Shoes	x		
Dresses	x		
Ear Muffs	x		
Electronic Schedulers		x	School computer supply
Emblems		x	Emblems sold separately are not exempt.
Erasers	x		School supply
Exchanges			If a customer purchases an exempt item during the holiday period and exchanges it for a like item later, no tax is due. If they exchange it later for a completely different item, tax is due on the new item. If a customer buys an exempt item before the holiday period actually begins and then returns it during the holiday period for a completely different item of eligible property, no tax is due on the new item.
Fabric		x	
Face Shields		x	
Fins, swim		x	
Folders - expandable, pocket, plastic, and manila	x		School supply
Formal Clothing, purchased	x		



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Galoshes	X		
Garters/Garter Belts	X		
Girdles, Bras, and Corsets	X		
Glasses, safety		X	
Glazes	X		School art supplies are exempt per legislation passed in 2007.
Globes		X	
Gloves	X		
Gloves, protective or welders'		X	
Gloves, sports		X	
Glue, Paste, and Paste Sticks	X		School supply
Goggles, safety		X	
Goggles, sports		X	
Golf Clothing (caps, dresses, shirts, skirts, pants)	X		
Graduation Caps and Gowns, purchased	X		
Guards, sports hand, elbow, mouth, shin		X	
Gym Suits and Uniforms	X		
Hair Notions		X	
Handbags		X	
Hard Hats		X	
Hats, general purpose: cowboy, baseball, knit	X		
Hearing Protectors		X	
Helmets		X	
Highlighters	X		School supply
Hiking boots	X		
Hooded Shirts and Sweatshirts	X		
Hosiery	X		
Index Card Boxes	X		School supply
Index Cards	X		School supply
Jackets	X		
Jeans	X		
Jerseys, sports	X		

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<b>Jewelry</b>		X	
<b>Jogging Apparel</b>	X		
<b>Jogging Bras</b>	X		
<b>Knitted Caps and Hats</b>	X		
<b>Lab Coats</b>		X	
<b>Layaway Sales</b>			Final payment must be made and property given to purchaser during exemption period <b>or</b> purchaser selects property and retailer accepts order during exemption period for immediate delivery upon full payment, even if delivery is made after the exemption period.
<b>Leased Items</b>		X	
<b>Leather Clothing</b>	X		
<b>Leg Warmers</b>	X		
<b>Legal Pads</b>	X		School supply
<b>Leotards</b>	X		
<b>Lingerie</b>	X		
<b>Lunch Boxes</b>	X		School supply
<b>Maps</b>		X	
<b>Markers</b>	X		School supply
<b>Mittens</b>	X		
<b>Neckties</b>	X		
<b>Neckwear, including ties and scarves</b>	X		
<b>Nightgowns and Night Shirts</b>	X		
<b>Notebooks</b>	X		School supply
<b>Order Date</b>			Eligible property qualifies for exemption if delivered to and paid for by the customer during the period. Exemption also exists if the customer orders an exempt item with the expectation that its delivery not be delayed. Subsequent delay by the shipper due to backlogs or backorder still allow the purchase to remain exempt.
<b>Overalls</b>	X		
<b>Overshoes and Rubber Shoes</b>	X		
<b>Pads, sketch and drawing</b>	X		School art supplies are exempt per legislation passed in 2007.
<b>Paintbrushes, for artwork</b>	X		School art supplies are exempt per legislation passed in 2007.
<b>Paintbrushes, other</b>		X	Paintbrushes not used for artwork are taxable.

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Issue	Exempt	Taxable	Other Information
Paints, acrylic, tempora, and oil	x		School art supplies are exempt per legislation passed in 2007.
Paints, other		x	Only acrylic tempora, or oil paints defined as school art supplies are exempt.
Pajamas	x		
Pants	x		
Paper - loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper	x		School supply
Patches		x	Patches sold separately are not exempt.
PDA's		x	School computer supply
Pencil Boxes	x		School supply
Pencil Sharpeners	x		School supply
Pencils	x		School supply
Pens	x		School supply
Personal Digital Assistants (PDAs)		x	School computer supply
Ponchos	x		
Poster Board	x		School supply
Printer Ink		x	School computer supply
Printer Paper		x	School computer supply
Printer Supplies		x	School computer supply
Printers		x	School computer supply
Prom dresses	x		
Protective Equipment		x	Items for human wear and designed as protection of the wearer against injury or disease or as protections against damage or injury of other persons or property, but not suitable for general use.
Protractors	x		School supply
Rain Checks			For property purchased during the holiday with a rain check, the exemption will apply. Any rain checks issued during the holiday period and redeemed after the period are not exempt.
Rain Checks, definition			When the seller allows a customer to purchase an item at a certain price at a later time when the particular item is out of stock.
Raincoats, Rain Hats, and Ponchos	x		



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<u>Issue</u>	<u>Exempt</u>	<u>Taxable</u>	<u>Other Information</u>
Reference Books		X	
Reference Maps		X	
Religious Clothing	X		
Rented Items		X	
Respirators, paint or dust		X	
Returns			For 60 days after the holiday period, when a customer returns an item that would have been exempt, no credit or refund for sales tax paid will be given unless the customer has a receipt or the seller has documentation showing that tax was paid. The 60 day period does not replace a seller's right to establish their policy for accepting returned merchandise.
Robes	X		
Rubber Thongs, Flip-Flops	X		
Rulers	X		School supply
Running Shoes, Without Cleats	X		
Sandals	X		
Scarves	X		
School Art Supplies	X		Clay and glazes, paints (acrylic, tempora, and oil), paintbrushes for artwork, sketch and drawing pads, and watercolors are exempt per legislation passed in 2007.
School Computer Supplies		X	Computer storage media (diskettes, compact disks), handheld electronic schedulers, personal digital assistants (PDAs), computer printers, and printer supplies (printer paper, printer ink).
School Instructional Material		X	Reference books, and reference maps and globes. Textbooks and workbooks exempt under existing law.
School supplies	X		Exempt if \$100 or less per item.
School Supplies, defined			An item used by a student in a course of study.
School Supply Boxes	X		School supply
School Uniforms	X		
Scissors	X		School supply
Scout uniforms	X		
Sewing Equipment & Supplies		X	



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<b>Sewing Materials</b>		x	Materials that become part of clothing are not exempt.
<b>Shawls and Wraps</b>	x		
<b>Shirts</b>	x		
<b>Shoe Inserts</b>	x		
<b>Shoe Laces</b>	x		
<b>Shoes</b>	x		
<b>Shoes, ballet or tap</b>		x	
<b>Shoes, cleated or spiked</b>		x	
<b>Shorts</b>	x		
<b>Shoulder Pads for Dresses, Jackets, etc.</b>		x	
<b>Shoulder Pads, sports</b>		x	
<b>Skates, roller and ice</b>		x	
<b>Ski Boots</b>		x	
<b>Ski masks</b>	x		
<b>Ski suits</b>	x		
<b>Skin Diving Suits</b>		x	
<b>Slacks</b>	x		
<b>Sleepwear, Nightgowns, Pajamas</b>	x		
<b>Slippers</b>	x		
<b>Slips</b>	x		
<b>Sneakers</b>	x		
<b>Socks (including athletic)</b>	x		
<b>Splitting Items</b>			Items that are normally sold together may not be split to be under the threshold.
<b>Sport or Recreational Equipment</b>		x	Items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use.
<b>Stockings</b>	x		
<b>Suits, Slacks, Jackets, and Sport Coats</b>	x		
<b>Sunglasses</b>		x	
<b>Support Hose</b>	x		
<b>Suspenders</b>	x		
<b>Sweat Suits</b>	x		



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Sweaters	X		
Sweatshirts	X		
Swimsuits	X		
Tennis skirts, dresses, shoes	X		
Thongs	X		
Textbooks	X		Under existing law, textbooks are exempt.
Thread		X	
Ties/Neckwear	X		
Tights	X		
Time Zones			The time zone of the seller's location determines the authorized time period when the seller and buyer reside in different time zones.
Tool Belts		X	
Trade or Business, items used in		X	
Trousers	X		
T-shirts	X		
Tuxedos, purchased	X		
Umbrellas		X	
Undergarments, including longjohns	X		
Underwear	X		
Uniforms	X		Athletic or Non-Athletic
Veils	X		Veils for general use are exempt.
Vests, except hunting and water	X		
Video Game Consoles		X	
Walking shoes	X		
Wallets		X	
Watches		X	
Watercolors	X		School art supplies are exempt per legislation passed in 2007.
Wedding Gowns	X		\$100 or less rule applies.
Welders' Gloves		X	
Wetsuits		X	
Windbreakers	X		
Workbooks	X		Under existing law, workbooks are exempt.
Writing Tablets	X		
Yarn		X	
Zippers		X	